

**OUTSTANDING ISSUES WITH THE CITY'S PRODUCTION OF DOCUMENTS  
IN RESPONSE TO THE DWSD DISCOVERY PARTIES' DOCUMENT REQUESTS**

#	REQUEST	SUPP. PROD?	ASSERTIONS BY THE CITY	ASSESSMENT <sup>1</sup>	RELEVANCE
1	All Documents that You have reviewed, identified, or relied upon in answering any of the DWSD Discovery Parties' Interrogatories.	No	Hale Declaration: <sup>2</sup> Not Applicable.	Documents identified by Bates number in the interrogatory response have been produced.	
2	All Documents produced and interrogatory responses served by the City to any parties in interest, pursuant to any written discovery requests served pursuant to the Scheduling Order.	No	Hale Decl: Not Applicable.	The same documents were produced to all parties, but we do not believe that the City has provided copies of the City's responses to interrogatories which were served by other creditors.	
3	All audited financial statements including audit opinions and management letters for the Systems for fiscal years 2009 through 2013 and year-to-date for Fiscal Year 2014, including all Documents relating to any disputes with, or material issues raised by, such Systems' accountants or auditors with respect to operations of such Systems, including any significant issues regarding internal controls.	Yes	Hale Decl: Publicly Available; Supplemental Custodians (Collection Currently Underway): Sue McCormick; Nicolette Bateson; William Wolfson.  Hale Email: <sup>3</sup> Identified "Basic Financial Statements" from KPMG for the sewer and water funds from 2008-2012; a "model prepared by Conway Mackenzie which underlies the projections in the Plan of Adjustment"; "Historical Operating Expenditures for the Water System and Sewer System" from 2009-2013; "Historical Water Sales volumes for the Water System and Sewer System" from 2009-2013; unaudited financials for 2013; "FY 2013-14 Financial Plan Performance Summary"; "Finance Committee Packages"	The Hale Email identified limited documents. The DWSD website has financial statements for 2010-2012. Based on our review thus far, it appears that the following documents have not been produced: (1) audit opinions and management letters (aside from audited financial statements) and documents relating to disputes with or material issues raised by the System' accountants. It appears that the City's search of supplemental custodians is still ongoing.	Relevant to showing that Systems are a closed loop, demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; evaluating DWSD creditworthiness and appropriate cramdown interest rates; demonstrating historical payments to GRS and evaluating pension allocation issues; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.

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<sup>1</sup> This assessment is based on a review of (1) the documents identified by the City on its index as being from the files of DWSD custodians, (2) the documents identified by the City as being responsive in the Hale Email (as defined herein), (3) the approximately 2,500 documents identified as being DWSD-related by running search terms, and (4) the 733 additional documents produced by the City on the evening of Friday, May 23, 2014. As such, the assessments herein are based on a review of the aforementioned sources only and may be further limited by standard OCR/text recognition issues.

<sup>2</sup> The "Hale Declaration" or "Hale Decl." refers to the May 19, 2014 Declaration of Mary Hale (Dkt. No. 4944).

<sup>3</sup> The "Hale Email" refers to the May 20, 2014 email from Mary Hale to Guy Neal identifying documents responsive to the DWSD Discovery Parties' prioritized document requests.

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			for 2013 and 2014.		
4	All financial statements and supporting schedules for the Systems for fiscal years 2009 through 2013 and year-to-date for Fiscal Year 2014, including:  a. Financial statements with restricted assets and equity components broken out; b. Income statements, including comparisons to budget; c. Historical statements of cash flows; d. Notes to financial statements; e. Balance sheets (actual); f. Detailed trial balances; g. Aged accounts receivable; h. Aged accounts payable; and i. Allowances for doubtful accounts and write-offs of bad debts.	Yes	Hale Decl: Publicly Available; Supplemental Custodians (Collection Currently Underway): Sue McCormick; Nicolette Bateson; William Wolfson.  Hale Email: Identified "Basic Financial Statements" from KPMG for the sewer and water funds from 2008-2012; a "model prepared by Conway Mackenzie which underlies the projections in the Plan of Adjustment"; "Historical Operating Expenditures for the Water System and Sewer System" from 2009-2013; "Historical Water Sales volumes for the Water System and Sewer System" from 2009-2013; unaudited financials for 2013; "FY 2013-14 Financial Plan Performance Summary"; "Finance Committee Packages" for 2013 and 2014.	The Hale Email identified limited documents. It appears that the City's search of supplemental custodians is still ongoing.	Relevant to showing that Systems are a closed loop; demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; evaluating DWSD creditworthiness and appropriate cramdown interest rates; demonstrating historical payments to GRS and evaluating pension allocation issues, assessing City's projections for the Systems; and evaluating the impact of the proposed GRS UAAL prefunding on the DWSD's finances.
5	All Documents reflecting the historical allocation of pension and OPEB expenses and liabilities to the Systems and to the City from January 1, 2009 to the present, including the actual pension contributions and OPEB cash flows for the Systems and the City.	Yes	Hale Decl: The City is not aware of any responsive, non-privileged documents.  Hale Email: "The forthcoming Milliman production will address this. In addition, the City believes responsive documents are in the custody and/or control of the Retirement Systems."	The Milliman production has a number of memoranda addressing: benefit modeling; assessments of pension obligation; unfunded liabilities; and liability reductions based on a variety of scenarios. It has some information that is responsive to this request. The Milliman production, however, does not include the data and documents used to prepare the memoranda, and it appears to be incomplete.  The material on the GRS website is not detailed enough to show the allocation of expenses/liabilities to the Systems/City.	Relevant to evaluating the propriety and impact of the proposed GRS UAAL prefunding.
6	All actuarial reports for the GRS pension plans and OPEB from January 1, 2009 to the present.	No	Hale Decl: Data Room.  Hale Email: "This information is in the Data Room, and has been produced. (e.g., POA00221713; POA00221757; POA00221628; POA00221580; POA00221670; POA00221261; POA00221802; POA00221533; POA00221411; POA00221212; POA00221310; POA00221360; POA00221542)."	The GRS website has actuarial reports from 2011, 2012, and 2013. The production includes actuarial reports for various years.	
7	All bank statements for the Systems from January	Yes	Hale Decl: Department of Water.	Based on our review thus far, it appears that	Relevant to evaluating the DWSD's

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	1, 2009 to the present		Supplemental Custodians (Collection Currently Underway): Sue McCormick; Nicolette Bateson; William Wolfson.	no DWSD bank statements were produced. It appears that the City's search of supplemental custodians is still ongoing.	finances, including DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed and impact of the proposed GRS UAAL prefunding on the DWSD's finances.
8	Documents sufficient to show contracts involving the Systems and any third party or vendor under which the City's total payments are equal to or exceed \$5 million.	No	Hale Decl: Publicly Available ( <a href="http://www.dwsd.org/pages_n/contracts.html">http://www.dwsd.org/pages_n/contracts.html</a> ).	We understand that some, but not all contracts are maintained on the DWSD's website, and as such not all responsive documents are publicly available.	Relevant to evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
9	Documents sufficient to show professional, consulting, advisory or other related fees and expenses, broken out by provider and amount, that have been or are expected to be charged to the Systems in connection with the City's chapter 9 bankruptcy proceeding.	No	Hale Decl: Sanjay Marken, Conway MacKenzie, Department of Water, but to the best of the City's knowledge, there are no responsive, non-privileged documents.	Based on our review thus far only limited documents were produced (see, e.g., POA00070666, which is a 2013 fee statement for Conway MacKenzie).	Relevant to evaluating City's finances, witness bias, feasibility.
10	All Documents, including those concerning any related support and assumptions, for the Systems relating to the City's Ten-Year Financial Projections (through Fiscal Year 2023), including:  a. The financial impact, timing and other matters relating to the potential departure of any municipal entity; b. Any planned, proposed or projected rate determinations; c. Any planned, proposed or projected Capital Improvement Projects and the proposed source of funding for any such projects; d. Any planned or projected financing difficulties; e. Any planned or projected changes in borrowing costs, and the resulting impact; f. Any planned or projected collection issues; g. Growth rates relevant to income tax revenue projections; h. The cost of services for the Systems; i. Historical collection rates and amounts for customers by class; and j. Administrative and operational expenses.	No	Hale Decl: Ernst & Young; Conway MacKenzie.  Hale Email: Identified "model prepared by Conway Mackenzie which underlies the projections in the Plan of Adjustment" [POA00214164].	Given the scope of the request and the City's limited response, it does not appear that all responsive documents were produced. For example, regarding the model identified in the Hale Email, the production does not appear to include copies of the documents used to form the model or support its underlying assumptions.	Relevant to demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; evaluating pension allocation issues; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.

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11	All Documents relating to rate-setting computations for both wholesale and retail rates for the Systems from January 1, 2009 to the present, including rate calculations or support for any rate increases, agreements and negotiations regarding rate setting and any reconciliation(s) with anticipated capital needs.	Yes	Hale Decl: Sanjay Marken; Conway MacKenzie; Department of Water.  Hale Email: "With respect to Request 11 (rate-setting), detailed write-ups of the wastewater rate setting process and the water rate setting process were provided to Blackstone in the context of mediation. Given the factual nature of this diligence-related material, the City believes production is now appropriate. Further, the City is reviewing the files of its supplemental custodians for any additional responsive documents."	Limited documents were produced as part of the initial production. They include limited memoranda on rate simplification from 2013 (POA00219643). It appears that the documents provided to Blackstone were not produced and that the City's search of supplemental custodians is still ongoing.	Relevant to demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
12	All Documents relating to the proposed DWSD "rate stability program" for City residents to enhance affordability of retail rates as described on page 48 of the Plan.	Yes	Hale Decl: Supplemental Custodians (Collection Currently Underway): Sue McCormick; Nicolette Bateson; William Wolfson.  Hale Email: "With respect to Request 12 (Rate Stability Program), this concept was included in the Memorandum of Understanding with respect to the regional, multi-County deal. Objectors will see a description of it in the drafts of the MOU relating to the GLWA. To the extent that the deal is no longer going forward, the City has not yet begun to analyze any potential Rate Stability Program and therefore cannot respond at this time. Notwithstanding this, the City is reviewing the files of its supplemental custodians for any additional responsive documents relating to a rate stability program that the City may implement and that may provide a source of funds to mitigate against rate increases, enhance affordability and provide a buffer against delinquent payments."	It appears that limited documents were produced, discussing City's intention to plan a rate stability program if regional authority was not created. It appears that the City's search of supplemental custodians is still ongoing.	Relevant to assessing whether Plan will further impair Bonds by undermining rate covenants and the extent of such impairment, and to demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed.
13	All Documents relating to any anticipated bond issues or financing on behalf of the Systems, including financial analysis, cash flow projections, structuring detail, credit enhancement provided, financing team contact information, timeline of issuance and estimated interest rates.	Yes	Hale Decl: William Wolfson; Amanda Van Dusen.  Hale Email: "With respect to Request 13 (bond issuance), responsive documents relating to the underwriter for the bond issuance were produced from Amanda Van Dusen"	It appears that limited documents have been produced, including responses from Barclays, Citigroup, JP Morgan, and Seibert, Branford, Shank and Co. LLC, as well as the actual RFP from the Michigan Finance Authority. There are only a handful of documents that list Amada Van Dusen as a custodian. The documents from	Relevant to assessing creditworthiness of the DWSD and appropriate cramdown interest rates; also relevant to assessing DWSD's finances (which relate to numerous other issues, e.g., ability to pay Bonds in full if the Chapter 9

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			Dusen's files. <u>See</u> , e.g., POA00253314, POA00253207. The City notes that the issuance is being led by the State of Michigan Finance Authority, and so the City has limited documents in its custody and control. Nonetheless, the City is reviewing the files of its supplemental custodians for any additional responsive documents."	Van Dusen's files do not appear to contain all of the correspondence and other documents one would expect to find on this topic. It appears that the City's search of supplemental custodians is still ongoing.	proceeding is dismissed).
14	<p>All Documents relating to the GLWA, or any DWSD Transaction referenced in the Disclosure Statement, or to any previously proposed DWSD Transaction referenced in earlier version(s) of the Disclosure Statement, including all Documents related to:</p> <ul style="list-style-type: none"> <li>a. Communications with Macomb, Oakland, Wayne, St. Clair, Genesee, Washtenaw, or Monroe Counties, the State of Michigan, or any other County or entity (public or private), including Documents reflecting any meetings or negotiations with the above entities, or that were provided to or received from such entities;</li> <li>b. A potential public-private partnership as an alternative to any DWSD Transaction, including all Communications regarding the DWSD RFI;</li> <li>c. Any pro forma financial statements of GLWA;</li> <li>d. Any analysis of the economic gains/losses expected to be achieved/incurred, including any pro forma projection of any changes to bond debt service relating to the Systems;</li> <li>e. All rate studies, including rate study comparisons with other systems;</li> <li>f. Sizing of and analytical support for any lease payments or proposed lease payments to be made by GLWA, including the determination and calculation of such lease payments;</li> <li>g. Communications regarding any lease payments or proposed lease payments to be made by GLWA;</li> <li>h. The stretch-out reduction in the DWSD's labor force from approximately 1,700 to 1,000 through 2012, including the potential impact on wholesale contract renewals;</li> <li>i. Any feasibility assessments of GLWA;</li> <li>j. The benefits or burdens of entering any DWSD</li> </ul>	Yes	<p>Hale Decl: Kevin Haggard; Sanjay Marken; Ken Buckfire; Conway MacKenzie.</p> <p>Supplemental Review/Production Currently Underway (Regarding GLWA).</p> <p>Hale Email: "The City did not withhold all documents concerning the GLWA/proposed regional authority, and the City did not withhold all communications with the Counties, and a search for GLWA and/or the names of the Counties illustrates that. A supplemental review is underway to produce the remainder, which had been determined to be non-responsive when the regional authority concept was removed from the Plan."</p>	Minimal GLWA documents have been produced. It appears that the City produced email and documents from Miller Buckfire and City custodians regarding the DWSD Transaction. Only limited documents regarding the DWSD Transaction have been produced from DWSD custodians. It appears that the City's search of supplemental custodians is still ongoing, but this supplemental search is limited to the GLWA.	Relevant to assessing creditworthiness of the DWSD and appropriate cramdown interest rates; also relevant to assessing DWSD's finances (which relate to numerous other issues, e.g., ability to pay Bonds in full if the Chapter 9 proceeding is dismissed).

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	<p>Transaction, including any studies, analyses or reports;</p> <p>k. The consideration of or decision about whether to enter any DWSD Transaction;</p> <p>l. The consideration of or decision about how to structure the GLWA or any DWSD Transaction;</p> <p>m. Any Payment in Lieu of Taxes (PILOT) programs;</p> <p>n. Any requests for proposal regarding financing for the Systems;</p> <p>o. The fees, expenses and costs of all professionals incurred or that will be incurred in connection with any DWSD Transaction; and</p> <p>p. Any analysis of projected or anticipated cost savings.</p>				
15	All Documents relating to the impact of any DWSD Transaction on the value of the DWSD Bonds or the insurers of such bonds.	Yes	<p>Hale Decl: Kevin Haggard; Sanjay Marken; Ken Buckfire; Conway MacKenzie.</p> <p>Supplemental Review/Production Currently Underway (Regarding GLWA).</p> <p>Hale Email: "With Respect to Request 15 (impact of DWSD Transaction on value of DWSD bonds), to the extent this implicates the GLWA and documents were not previously produced, a supplemental review is ongoing. The City is also reviewing the files of its supplemental custodians for any additional responsive documents."</p>	<p>Minimal GLWA documents have been produced. It appears that the City produced emails and documents from Miller Buckfire and City custodians regarding the DWSD Transaction. Only limited documents regarding the DWSD Transaction have been produced from DWSD custodians. It appears that the City's search of supplemental custodians is still ongoing, but this supplemental search is limited to the GLWA.</p>	<p>Relevant to assessing creditworthiness of the DWSD and appropriate cramdown interest rates; also relevant to assessing DWSD's finances (which relate to numerous other issues, e.g., ability to pay Bonds in full if the Chapter 9 proceeding is dismissed).</p>
16	All Documents relating to the \$675,000,000 in "pension-related payments" to be received by the City from the Systems if the Debtor does not enter into any DWSD Transaction, including all Documents relating to: (i) whether the Systems will have the cash flow to make such payments; (ii) the allocation of such amounts to the Systems; (iii) any prefunding or acceleration of the Systems' payment of such amounts; and (iv) the pro forma impact on rates and the potential impact of higher rates on wholesale contract renewals.	Yes	<p>Supplemental Review/Production Currently Underway (Regarding GLWA).</p> <p>Hale Email: "The forthcoming 'binder' of Ernst &amp; Young supporting material will address this. In addition, the City is reviewing the files of its supplemental custodians for any responsive documents."</p>	<p>Only limited documents have been produced. The Ernst &amp; Young Binder was not part of the 5/23 production. It appears that the City's search of supplemental custodians is still ongoing, but this supplemental search is limited to the GLWA.</p>	<p>Relevant to issues related to the improper GRS UAAL prefunding, including determination of the UAAL; the allocation to DWSD; use of the DWSD funding during the pension-payment "Holiday" enjoyed by the rest of the City; future risks to the DWSD; and the impact of the payment on DWSD finances.</p>

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17	All Documents relating to the calculation of the projected pension and OPEB expenses for the Systems, including:  a. Projection of pension and OPEB liabilities, assets, expenses and cash flows for the Systems; b. If the pension and OPEB expenses are allocated from the City's pension and OPEB expenses, the basis for such allocation; c. Actuarial assumptions and methods employed in the projection of pension expenses, including expected asset returns, asset smoothing methods, unfunded liability amortization methods, future payroll growth, and new hire assumptions; d. Plan provisions reflected in the pension and OPEB projection, both for the legacy benefits (for example, if any benefit reduction is assumed) and for ongoing accrual (for example, the DB or DC formula for current employees and new hires); e. The amount of pension assets and liabilities allocated to the Systems from the GRS and a description of the methodology used in such allocation; and f. The latest pension and OPEB actuarial valuation census data (both active employees and retirees) for the Systems.	No	Hale Decl:  17 a-c: Available at www.rscd.org; Data Room;  17 d-f: Available at www.rscd.org (FAQs address legacy benefits); Data Room.  Hale Email: "The forthcoming 'binder' of Ernst & Young supporting material will address this. In addition, the City believes responsive documents are in the custody and/or control of the Retirement Systems."	The GRS website ( <a href="http://www.rscd.org/annual.htm">http://www.rscd.org/annual.htm</a> ) has annual reports from 1998 to 2010 that respond to (a) to (c).  The GRS website FAQs ( <a href="http://www.rscd.org/faq's1.htm">http://www.rscd.org/faq's1.htm</a> ) do not seem to be responsive to (d) to (f).  Based on our review thus far, it appears that (1) limited documents have been produced that are partially responsive to (e) (see e.g., POA 00011766, POA00012045), but documents describing the underlying methodology appear to have not been produced, (2) documents responsive to (d) and (f) were not produced, and (3) documents pertaining to the underlying the calculations sought by the request were not produced. In addition, it appears that the City has not yet produced the Ernst & Young binder.	Relevant to issues related to the improper GRS UAAL prefunding, including determination of the UAAL; the allocation to DWSD; use of the DWSD funding during the pension-payment "Holiday" enjoyed by the rest of the City; future risks to the DWSD; and the impact of the payment on DWSD finances.
18	All Documents relating to the City's consideration of a private party purchase, public-private partnership, lease or operation and management of the Systems, including information provided to potential purchasers or investors.	Yes	Hale Decl: Kevin Haggard; Sanjay Marken; Ken Buckfire; Conway MacKenzie.  Supplemental Review/Production Currently Underway (Regarding GLWA).	It appears that the City produced emails and documents from Miller Buckfire, Conway MacKenzie and City custodians regarding the DWSD Transaction, including private partnerships. Only limited documents were produced from DWSD custodians. It appears that the City's search of supplemental custodians is still ongoing, but this supplemental search is limited to the GLWA.	Relevant to assessing creditworthiness of the DWSD and appropriate cramdown interest rates; also relevant to assessing DWSD's finances (which relate to numerous other issues, e.g., ability to pay Bonds in full if the Chapter 9 proceeding is dismissed). Privatization may also entail further Bond impairment.
19	All Documents relating to the DWSD RFI, including all responses thereto.	No	Hale Decl: Kevin Haggard; Sanjay Marken; Ken Buckfire; Conway MacKenzie; Department of Water.	Based on our review thus far, it appears that only limited documents have been produced (POA00007505).	Relevant to assessing creditworthiness of the DWSD and appropriate cramdown interest rates; also relevant to assessing DWSD's finances (which relate to numerous other issues, e.g., ability to pay Bonds in full if the Chapter 9

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			Pursuant to the Court's May 12, 2014 ruling, documents relating to the RFP for a private operator are commercially sensitive and need not be produced at this time.		proceeding is dismissed). Privatization may also entail further Bond impairment.
20	All Documents relating to proposals, analyses, studies or reports related to the restructuring of the Systems, whether implemented, considered or proposed, including the costs of such restructuring and any actual or projected savings.	Yes	Hale Decl: Kevin Haggard; Sanjay Marken; Ken Buckfire; Conway MacKenzie.  Supplemental Review/Production Currently Underway (Regarding GLWA).	It appears that the City produced emails and documents from Miller Buckfire, Conway MacKenzie and City custodians regarding the DWSD Transaction, including private partnerships. Only limited documents have been produced from DWSD custodians. It appears that the City's search of supplemental custodians is still ongoing, but this supplemental search is limited to the GLWA.	Relevant to assessing creditworthiness of the DWSD and appropriate cramdown interest rates; also relevant to assessing DWSD's finances (which relate to numerous other issues, e.g., ability to pay Bonds in full if the Chapter 9 proceeding is dismissed).
21	All Documents relating to any pending, proposed or contemplated legislation or regulations relating to the Plan.	No	Hale Decl: Breadth of request likely returned responsive documents from the files of custodians too numerous to list.	The City has produced some responsive documents (POA00163581, POA00154119), but based on our review, the production is incomplete.	Relevant to assessing City's financial analyses and feasibility; creditworthiness of the DWSD and appropriate cramdown interest rates; also relevant to assessing DWSD's finances (which relate to numerous other issues, e.g., ability to pay Bonds in full if the Chapter 9 proceeding is dismissed).
22	All Documents relating to any credit analysis relating to the Systems following the City's emergence from chapter 9, including any analysis performed by the City, the City's financial advisors, the City's investment bankers, any rating agency or any other third party.	Yes	Hale Decl: Supplemental Custodians (Collection Currently Underway): Sue McCormick; Nicolette Bateson; William Wolfson.  Hale Email: "With respect to Request 22 (credit analysis relating to the systems following emergence), the City is reviewing the files of its supplemental custodians for any responsive documents."	It appears that only limited documents have been produced and that the City's search of supplemental custodians is still ongoing.	Relevant to assessing creditworthiness of the DWSD and appropriate cramdown interest rates; also relevant to assessing DWSD's finances (which relate to numerous other issues, e.g., ability to pay Bonds in full if the Chapter 9 proceeding is dismissed).
23	Documents sufficient to show the City's credit rating(s) for the DWSD Bonds from January 1, 2005 to the present.	Yes	Hale Decl: Supplemental Custodians (Collection Currently Underway): Sue McCormick; Nicolette Bateson; William Wolfson.  Hale Email: "With respect to Request 23 (credit ratings for bonds), the following documents are in the production: POA00123087 (an email with respect to the final report from Fitch Ratings, downgrading water and sewer revenue bonds), POA00003196 (analysis by	It appears that responsive documents have been produced, but based on our review thus far, the production is incomplete. It appears that the City's search of supplemental custodians is still ongoing.	Relevant to assessing creditworthiness of the DWSD and appropriate cramdown interest rates; also relevant to assessing DWSD's finances (which relate to numerous other issues, e.g., ability to pay Bonds in full if the Chapter 9 proceeding is dismissed).

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			S&P), POA00151524 (analysis by Moody's). There are likely similar documents in the City's production that could be identified by searching, as well as by contacting the rating agencies themselves. The City is reviewing the files of its supplemental custodians for any additional responsive documents."		
24	All Documents relating to any criminal or regulatory investigation or proceedings, or threatened proceedings, pertaining to the operations of the Systems or the GRS.	No	Hale Decl: The City is not aware of any responsive, non-privileged documents.	A few responsive documents were produced relating to environmental investigations (see, e.g., POA00178059). The production appears to be incomplete because only a few documents relating to environmental matters were produced, and such matters usually have many related materials.	Relevant to assessing creditworthiness of the DWSD and appropriate cramdown interest rates; also relevant to assessing DWSD's finances (which relate to numerous other issues, e.g., ability to pay Bonds in full if the Chapter 9 proceeding is dismissed).
25	Documents sufficient to show formal or informal complaints or inquiries by governmental agencies, including environmental protection agencies, regarding environmental concerns from January 1, 2009 to the present and the estimated or actual costs of addressing any such concerns.	Yes	Hale Decl: Supplemental Custodians (Collection Currently Underway): Sue McCormick; Nicolette Bateson; William Wolfson.	A few responsive documents were produced relating to environmental complaints or inquiries. The production appears to be incomplete because the production does not include documents sufficient to show the estimated or actual costs of addressing any such concerns. It appears that the City's search of supplemental custodians is still ongoing.	Relevant to assessing creditworthiness of the DWSD and appropriate cramdown interest rates; also relevant to assessing DWSD's finances (which relate to numerous other issues, e.g., ability to pay Bonds in full if the Chapter 9 proceeding is dismissed).
26	Documents sufficient to show any hardship exemptions for the Systems provided by any environmental protection agency, and for each such exemption, all Documents relating to: (i) financial capability analysis to the exemption; (ii) the material operating expenses and capital expenditures to be incurred with the exemptions; and (iii) the material operating expenses and capital expenditures to be incurred with the exemptions.	No	Hale Decl: Conway Mackenzie; Sanjay Marken; Department of Water.	Limited correspondence with the Michigan Department of Environmental Quality was produced and they relate to the hardship for the Detroit River Outfall and Upper Rouge Combined Sewer Overflow Tunnel (POA00219437 and POA00219437). The production appears to be incomplete because documents were not produced regarding the financial capability analysis, material operating and capital expenditures to be incurred with the exemption and the material operating expenses to be incurred with the exemption.	Relevant to assessing creditworthiness of the DWSD and appropriate cramdown interest rates; also relevant to assessing DWSD's finances (which relate to numerous other issues, e.g., ability to pay Bonds in full if the Chapter 9 proceeding is dismissed).
27	All Documents relating to any inquiry, formal or informal, by the Internal Revenue Service, the Environmental Protection Agency, the Michigan Department of Environmental Quality, the Securities and Exchange Commission, the Department of Justice or the Federal Bureau of Investigation or any other governmental authority, federal or state, with respect to any	No	Hale Decl: Department of Water.	A few responsive documents were produced relating to environmental inquiries. The production appears to be incomplete because it does not appear to include all documents relating to those inquiries, including the estimated costs to remediate any identified issues.	Relevant to assessing creditworthiness of the DWSD and appropriate cramdown interest rates; also relevant to assessing DWSD's finances (which relate to numerous other issues, e.g., ability to pay Bonds in full if the Chapter 9 proceeding is dismissed).

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	bonds, notes or other securities issued by or on behalf of the City with respect to the Systems, including the estimated costs to remediate any identified issues.				
28	All Documents relating to the New DWSD Bonds, the New DWSD Revolving Bonds, the New Existing Rate DWSD Bonds, the New Existing Rate GLWA Bonds, the New GLWA Bonds, the New GLWA Revolving Bonds, and any other bond relating to the Systems proposed or otherwise referenced in the Plan, including all Documents relating to:  a. The determination and calculation of interest rates set forth in the Interest Rate Reset Chart attached as Exhibit I.A.159 to the Disclosure Statement, including the basis for changes made to the rates referenced in the corresponding exhibit in earlier versions of the Disclosure Statement;  b. The City's proposed modification or elimination of the "no-call" provisions in the DWSD Water and Sewer Bonds;  c. The City's proposed amendment of the definition of "operations and maintenance expenses" to include, inter alia, the amount of any lease payment payable to the City's General Fund;  d. Procuring or obtaining any public ratings for such bonds;  e. Whether "holders of New Securities may encounter limited market acceptance of City credit upon any attempt to sell City debt obligations, making sales at or near par potentially difficult" as stated in the Disclosure Statement;  f. The tax exempt status of interest payments on such bonds; and  g. Procuring or obtaining municipal bond insurance for such bonds.	Yes	Hale Decl: Sanjay Marken.  Supplemental Review/Production Currently Underway (Regarding GLWA).  Hale Email: "With respect to Request 28 (bonds), documents relating to the Interest Rate Reset Chart that do not implicate the mediation privilege were produced: POA00227388 and POA00227395."	Very few documents have been produced regarding the new DWSD bonds. In particular the production lacks documents that show the underlying analysis regarding the interest rates and other terms of the new bonds. It appears that the City's search of supplemental custodians is still ongoing, but this supplemental search is limited to the GLWA.	Relevant to assessing creditworthiness of the DWSD and appropriate cramdown interest rates and compensation for stripping of call protections; also relevant to assessing DWSD's finances (which relate to numerous other issues, e.g., ability to pay Bonds in full if the Chapter 9 proceeding is dismissed).
29	All Documents relating to the impact of the New DWSD Bonds, the New Existing Rate DWSD Bonds, the New Existing Rate GLWA Bonds, the New GLWA Bonds, the New GLWA Revolving Bonds, and any other bond relating to the Systems proposed or otherwise referenced in the	Yes	Hale Decl: Supplemental Review/Production Currently Underway (Regarding GLWA).	Very few documents have been produced regarding the new DWSD bonds. In particular the production lacks documents that show the underlying analysis regarding the interest rates and other terms of the new bonds. It appears that the City's search of supplemental custodians is still ongoing,	Relevant to assessing creditworthiness of the DWSD and appropriate cramdown interest rates; also relevant to assessing DWSD's finances (which relate to numerous other issues, e.g., ability to pay

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	Plan on the value of the DWSD Bonds or the insurers of such bonds.			but this supplemental search is limited to the GLWA.	Bonds in full if the Chapter 9 proceeding is dismissed.
30	The Minutes of all meetings of the Systems' governing body from January 1, 2009 to the present.	Yes	Hale Decl: Publicly Available ( <a href="http://www.dwsd.org/pages_n/bowc_calendar_2013.html">http://www.dwsd.org/pages_n/bowc_calendar_2013.html</a> ).  Supplemental Custodians (Collection Currently Underway): Sue McCormick; Nicolette Bateson; William Wolfson.	The DWSD website has minutes from 2012 and 2013. Minutes from 2009 through 2011 were not produced. It appears that the City's search of supplemental custodians is still ongoing.	Relevant to showing that Systems are a closed loop, demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates; demonstrating historical payments to GRS and evaluating pension allocation issues; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
31	Documents sufficient to show the Systems' property, plants and equipment (including an inventory of spare parts and supplies), as well as other assets, and any valuation assessment or appraisal for such assets from January 1, 2009 to the present.	No	Hale Decl: Conway MacKenzie; Sanjay Marken; Department of Water.  Hale Email: Identified financial statements, "Historical Operating Expenditures for the Water System and Sewer System" from 2009-2013; "10-Year CIP"; "Conway MacKenzie 10-Year Business Plan."	The City has produced responsive documents from 2009 to 2013.	
32	Any insurance policies for the benefit of the Systems.	Yes	Supplemental Custodians (Collection Currently Underway): Sue McCormick; Nicolette Bateson; William Wolfson.	Based on our review thus far, it appears that no documents have been produced.	Relevant to evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
33	Documents sufficient to show, by project or program, administrative, operational or any other expenses for maintenance programs, deferred maintenance programs, emergency maintenance projects, and capital expenditure programs, for the Systems from January 1, 2009 to the present.	Yes	Hale Decl: Sanjay Marken; Conway MacKenzie; Department of Water;  Supplemental Custodians (Collection Currently Underway): Sue McCormick; Nicolette Bateson; William Wolfson.  Hale Email: Identified financial statements, "Historical Operating Expenditures for the Water System and Sewer System" from 2009-2013; "10-Year CIP"; "Conway MacKenzie 10-Year Business Plan."	Document showing maintenance expenses have been produced from Miller Buckfire and Conway MacKenzie, but limited documents have been produced from DWSD custodians. Based on our review thus far, it appears that documents reflecting the identified expenses various maintenance programs were not produced. It appears that the City's search of supplemental custodians is still ongoing.	Relevant to demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
34	Documents sufficient to show construction	Yes	Hale Decl: Department of Water.	Based on our review thus far, only limited	Relevant to evaluating DWSD

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	projects that are in progress, including work to be performed and cost estimates for completing each project.		Supplemental Custodians (Collection Currently Underway): Sue McCormick; Nicolette Bateson; William Wolfson.  Hale Email: Identified financial statements, "Historical Operating Expenditures for the Water System and Sewer System" from 2009-2013; "10-Year CIP; "Conway MacKenzie 10-Year Business Plan."	documents were produced regarding construction projects in progress from DWSD custodians. It appears that the City's search of supplemental custodians is still ongoing.	finances, creditworthiness and appropriate cramdown interest rates; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
35	All Documents relating to any analyses or assessments of necessary or appropriate capital expenditures or improvements for the Systems made by the City, the DWSD, any county (including Macomb, Oakland, Wayne, St. Clair, Genesee, Washtenaw, or Monroe Counties), any wholesale customers or any consultant or representative acting on behalf of any aforementioned entity or customer.	No	Hale Decl: Sanjay Marken; Conway MacKenzie; Department of Water.  Hale Email: Identified financial statements, "Historical Operating Expenditures for the Water System and Sewer System" from 2009-2013; "10-Year CIP; "Conway MacKenzie 10-Year Business Plan."	City has produced responsive documents, but the production appears to be incomplete because no individuals at the DWSD are listed as custodians in the Hale Declaration.	Relevant to evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
36	All Documents reflecting any assessment of the Capital Expenditure needs of the Systems that are more current than DWSD's 10-year CIP (Capital Improvement Program) dated September 24, 2013.	No	Hale Decl: Kevin Haggard; Sanjay Marken; Michael Hausman; Conway MacKenzie; Department of Water.  Publicly Available (see, e.g., <a href="http://www.dwsd.org/downloads_n/about_d_wsd/bowc/presentations/FY_2015_CIP_BO_WC_Workshop_REVISED_Presentation_1_2-4-2013_final.pdf">http://www.dwsd.org/downloads_n/about_d_wsd/bowc/presentations/FY_2015_CIP_BO_WC_Workshop_REVISED_Presentation_1_2-4-2013_final.pdf</a> ).  Hale Email: Identified financial statements, "Historical Operating Expenditures for the Water System and Sewer System" from 2009-2013; "10-Year CIP; "Conway MacKenzie 10-Year Business Plan."	Based on our review thus far, the City has produced a CIP update dated December 15, 2013 (POA00060340), and a response to the DWSD 10-year CIP Plan dated December 20, 2013 (POA00010109).	
37	Documents sufficient to show historical and current days sales outstanding, including accounts receivable historical aging schedules for the Systems.	Yes	Hale Decl: Sanjay Marken; Conway MacKenzie; Department of Water.  Supplemental Custodians (Collection Currently Underway): Sue McCormick; Nicolette Bateson; William Wolfson.	Based on our review thus far, the City has produced limited documents regarding accounts receivable and historical aging schedules. It appears that the City's search of supplemental custodians is still ongoing.	Relevant to evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates; assessing City's projections for the Systems; demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
38	Documents sufficient to show historical and	Yes	Hale Decl: Supplemental Custodians	Based on our review thus far, it appears that no documents have been produced. It	Relevant to evaluating DWSD

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	current bad debt expense as a percent of gross accounts receivable for the Systems.		(Collection Currently Underway): Sue McCormick; Nicolette Bateson; William Wolfson.	appears that the City's search of supplemental custodians is still ongoing.	finances, creditworthiness and appropriate cramdown interest rates; demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
39	Documents sufficient to show the City and/or DWSD's historical and current process of billing and collecting for the Systems.	No	Hale Decl: Sanjay Marken; Conway MacKenzie; Department of Water.	Based on our review thus far, the production appears incomplete because only a limited number of partially responsive documents have been produced, such as an email on improving the collections process (POA00030951), comments on past due balances in 2013 (POA00072857), and a 5-year customer billing and rate history (POA 0071631).	Relevant to evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates; demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
40	Documents sufficient to show the average and median bills for the Systems by customer rate class, including customer rate classes for the City and for each of the surrounding areas where the Systems provide services.	No	Hale Decl: Sanjay Marken; Conway MacKenzie; Department of Water.	Based on our review thus far the production is incomplete because only a limited number of partially responsive documents have been produced, such as rate info for 2011 (POA00053198), sewer and water revenue projections (POA00011630), and a 5-year customer billing and rate history (POA0 0071631).	Relevant to evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates; demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
41	Documents sufficient to show the number of customer accounts for the Systems by customer class for Fiscal Years 2009 through 2013 and any projection prepared by the City or the Systems for Fiscal Years 2014 through 2023.	No	Hale Decl: Sanjay Marken; Conway MacKenzie; Department of Water.	Based on our review thus far, the production is incomplete because only a limited number of partially responsive document have been produced (see, e.g., POA00117065, which lists historical sales volumes by customer for 2008 to 2013).	Relevant to evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates; assessing City's projections for the Systems; demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
42	The most recent cost of services study done for the City regarding the Systems.	Yes	Hale Decl: Sanjay Marken, Conway MacKenzie, Department of Water, but the City is not aware of any responsive, non-privileged documents.  Supplemental Custodians (Collection	A cost of services study is an assessment of the costs incurred by the Systems to deliver services to retail and wholesale customers. Based on our review thus far limited documents have been produced. It appears that the City's search of supplemental	Relevant to evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates; demonstrating DWSD's ability to pay Bonds in full, without

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			<p>Currently Underway): Sue McCormick, Nicolette Bateson and William Wolfson.</p> <p>Hale Email: "With respect to Request 42 (Cost of Services Study), the City has so far been unable to locate a responsive document. To the extent the DWSD Discovery Parties can clarify what specifically this document is and/or they envision it is, the City will continue attempting to locate it."</p>	custodians is still ongoing.	impairment, if Chapter 9 bankruptcy is dismissed; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
43	Documents that refer to the prospect of any wholesale or retail customers or groups of customers discontinuing use of the Systems so as to lead to a material decrease in the Systems' gross revenue.	No	<p>Hale Decl: Conway MacKenzie; Sanjay Marken; Department of Water.</p> <p>Hale Email: "With respect to Request 43 (Customers Leaving the System), the City has produced responsive documents it was able to identify. For example, communications about Flint's plans to leave the systems (POA00174802). In addition the 10-Year CIP specifically accounts for Flint leaving (pg. 7) and its effect on water usage and sales. The City is reviewing the files of its supplemental custodians for any additional responsive documents."</p>	Based on our review thus far, it does not appear that all responsive documents have been produced. It appears that limited documents were produced concerning Flint's plans to leave the Systems. The production appears to be incomplete because no individuals from the DWSD are identified as custodians. It appears that the City's search of supplemental custodians is still ongoing.	Relevant to evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates; demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
44	Documents sufficient to show any anticipated capital expenditures for the Systems to be funded after Fiscal Year 2024.	No	<p>Hale Decl: Conway MacKenzie; Michael Hausman; Department of Water.</p> <p>Hale Email: Identified financial statements, "Historical Operating Expenditures for the Water System and Sewer System" from 2009-2013; "10-Year CIP; "Conway MacKenzie 10-Year Business Plan."</p>	Based on our review thus far, it appears that not all responsive documents have been produced.	Relevant to evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates; demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
45	Documents sufficient to show amounts held in the Operation and Maintenance Fund and the Construction Fund for the Systems.	Yes	<p>Hale Decl: Sanjay Marken; Conway MacKenzie; Department of Water.</p> <p>Supplemental Custodians (Collection Currently Underway): Sue McCormick; Nicolette Bateson; William Wolfson.</p> <p>Hale Email: Identified financial statements, "Historical Operating Expenditures for the Water System and Sewer System" from</p>	Based on our review thus far only limited documents were produced. It appears that the City's search of supplemental custodians is still ongoing.	Relevant to evaluating the DWSD's finances, including DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed and impact of the proposed GRS UAAL prefunding on the DWSD's finances.

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			2009-2013; "10-Year CIP; "Conway MacKenzie 10-Year Business Plan."		
46	Documents sufficient to show any accounts of the Systems not controlled by the Water and Sewer Bond Trustee and the balances in such accounts, reflecting the cash in and out of the accounts, from the Petition Date to present.	Yes	Hale Decl: Sanjay Marken; Conway MacKenzie; Department of Water.  Supplemental Custodians (Collection Currently Underway): Sue McCormick; Nicolette Bateson; William Wolfson.	Based on our review thus far only limited documents were produced. It appears that the City's search of supplemental custodians is still ongoing.	Relevant to evaluating the DWSD's finances, including DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed and impact of the proposed GRS UAAL prefunding on the DWSD's finances.
47	All Documents reflecting opinions, assessments, studies or reports reflecting current and projected optimal employee headcounts for the Systems.	No	Hale Decl: Conway MacKenzie; Sanjay Marken; Department of Water.  Hale Email: Identified financial statements, "Historical Operating Expenditures for the Water System and Sewer System" from 2009-2013; "10-Year CIP; "Conway MacKenzie 10-Year Business Plan."	Based on our review thus far, limited documents were produced relating to current headcount (POA00121696), proposed reduction in staff (POA00063746), and proposed reduction of employee classifications (POA00116162), but it appears that not all responsive documents have been produced.	Relevant to evaluating the DWSD's finances, including DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed and impact of the proposed GRS UAAL prefunding on the DWSD's finances.
48	Documents sufficient to show the schedules of full-time employees of the Systems by specific titles and roles, age, years of service, salaries, and expected year of retirement for Fiscal Years 2009 through 2013 and year-to-date for Fiscal Year 2014.	Yes	Hale Decl: Supplemental Custodians (Collection Currently Underway): Sue McCormick; Nicolette Bateson; William Wolfson.  Hale Email: Identified financial statements, "Historical Operating Expenditures for the Water System and Sewer System" from 2009-2013; "10-Year CIP; "Conway MacKenzie 10-Year Business Plan."	Based on our review thus far, limited documents were produced. It appears that the City's search of supplemental custodians is still ongoing.	Relevant to evaluating the DWSD's finances, including DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed and impact of the proposed GRS UAAL prefunding on the DWSD's finances.
49	All Documents reflecting any valuation, assessment or estimate of, or opinion concerning, the capacity or condition of any treatment plant, pump station, pipeline, or any other Systems asset.	No	Hale Decl: Conway MacKenzie; Sanjay Marken; Department of Water.  Hale Email: Identified financial statements, "Historical Operating Expenditures for the Water System and Sewer System" from 2009-2013; "10-Year CIP; "Conway MacKenzie 10-Year Business Plan."	City has produced documents regarding capital improvements that contain valuations of Systems' assets.	
50	All Documents relating to employment terms for employees of the Systems in the event of any DWSD Transaction referenced in the Disclosure Statement, including severance policies and Communications with union or other labor representatives for employees of the Systems.	No	Hale Decl: Conway MacKenzie; Sanjay Marken; Department of Water.	Based on our review thus far, only limited documents were produced relating proposed reduction in force (POA001145964), proposed reduction in employee classifications (POA00116162), and bargaining process with various unions (POA00239992).	Relevant to evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
51	All Documents relating to any labor relations assessment concerning the DWSD.	Yes	Hale Decl: Supplemental Custodians (Collection Currently Underway): Sue	Based on our review thus far, only limited documents were produced relating to	Relevant to evaluating the DWSD's finances, including DWSD's ability

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			McCormick; Nicolette Bateson; William Wolfson.	collective bargaining and employee grievances. It appears that the City's search of supplemental custodians is still ongoing.	to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed and impact of the proposed GRS UAAL prefunding on the DWSD's finances.
52	All Documents evincing or referring to the practice of providing advantageous working conditions or requiring unnecessary work (sometimes referred to "feather-bedding") within the DWSD, or labor optimization for the DWSD, and any and all opinions, assessments, studies or reports analyzing such issues or reflecting any proposed solutions to such issues.	No	Hale Decl: Conway MacKenzie; Sanjay Marken; Department of Water.	Based on our review thus far, only limited documents were produced.	Relevant to evaluating the DWSD's finances, including DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; to propriety of GRS UAAL allocation; and impact of the proposed GRS UAAL prefunding on the DWSD's finances.
53	All consultant reports for the Systems for the last 10 years.	Yes	Hale Decl: Department of Water. Supplemental Custodians (Collection Currently Underway): Sue McCormick; Nicolette Bateson; William Wolfson.  Hale Email: Identified financial statements, "Historical Operating Expenditures for the Water System and Sewer System" from 2009-2013; "10-Year CIP; "Conway MacKenzie 10-Year Business Plan."	Based on our review thus far, only limited documents were produced. It appears that the City's search of supplemental custodians is still ongoing.	Relevant to evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates; assessing City's projections for the Systems; demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
54	Charts or other Documents showing, or sufficient to show, the current organizational structure of the Systems, and the names and positions of key employees, and any proposed changes to occur upon the Effective Date of the Plan.	No	Hale Decl: Kevin Haggard; Sanjay Marken; Conway MacKenzie; Department of Water.	Limited documents were produced. These include a DWSD proposed organizational chart that did not identify any employees, City organizational charts that did not identify any employees, and a document naming current DWSD plant employees and their positions.	
55	All Documents relating to the New DWSD Issuance.	Yes	Hale Decl: Sanjay Marken; Jim Doak.	Based on our review thus far, only limited documents were produced from the custodians identified in the Hale declaration and the DWSD. The Hale Declaration does not even mention the DWSD as a custodian.	Relevant to evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates; demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
56	All Documents relating to the Underwriting RFP, including all responses thereto.	No	Hale Decl: Amanda Van Dusen; Department of Water.	Limited documents have been produced. They include responses from Barclays, Citigroup, JP Morgan, and Seibert, Branford, Shank and Co. LLC, as well as the actual RFP from the Michigan Finance Authority. There are a few stray responsive	Relevant to evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates; demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy

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				documents in the production.	is dismissed; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
57	All Documents that the City intends to or may use as exhibits or evidence or for any purpose at the Confirmation Hearing or at any other hearing related or ancillary to confirmation of the Plan, including without limitation hearings related to the approval of the Disclosure Statement.	No	Hale Decl: Not applicable.	Based on our review thus far, it does not appear that all responsive documents have been produced.	
58	All Documents that the City has provided or intends to provide to or has received from any witness that it may call to testify at the Confirmation Hearing or at any other hearing related or ancillary to confirmation of the Plan.	No	Hale Decl: Any documents provided to a custodian/witness would be contained in that custodian/witness' documents.	Based on our review thus far, it does not appear all responsive documents have been produced.	
59	All Documents, including reports, models, data compilations, retainer agreements, invoices and curriculum vitae, which have been provided to, reviewed by, or prepared by or for any expert witnesses for purposes related to the Plan.	No	Hale Decl: Not applicable.	Based on our review thus far, it does not appear that all responsive documents have been produced.	
60	All Documents, including drafts, referenced in the Disclosure Statement or Plan, including the following missing exhibits from the Disclosure Statement: Exhibit I.A.80; Exhibit I.A.127; Exhibit I.A.148.a; Exhibit I.A.172; Exhibit I.A.173; Exhibit I.A.175; Exhibit I.A.177; Exhibit I.A.180; Exhibit I.A.182; Exhibit I.A.202.a; Exhibit I.A.208; Exhibit I.A.210; Exhibit I.A.211; Exhibit I.A.255; Exhibit II.B.3.t.ii.A; Exhibit II.B.3.u.ii.A; Exhibit II.D.5; Exhibit II.D.6; and Exhibit III.D.2.	No	Hale Decl: Publicly available.	The Plan, in section I.A.186, defines "New DWSD Bond Documents" as "the ordinances to be passed, resolutions to be adopted, orders to be issued, and/or indentures to be executed with respect to the New DWSD Bonds. The "New DWSD Bonds" are defined, in section I.A.187 of the Plan, as "the secured bonds to be issued by the City pursuant to the New DWSD Bond Documents, substantially on the terms set forth on Exhibit I.A.186. Although the bare-bones "Principal Terms of the New DWSD Bonds" are provided at Exhibit I.A.186, the New DWSD Bond Documents--which the definitive terms of the New DWSD Bonds--are entirely absent. Based on our review of the production thus far, the new proposed bond documents were not produced. In addition, it unlikely that all responsive documents are publicly available. While prior versions of the Plan and Disclosure Statement were filed, it is possible for there to be non-filed drafts of exhibits or other documents that are not protected from disclosure that have not searched for and produced by the City.	Relevant to understanding the full terms of the proposed new bonds in order to fully evaluate the actual impairment imposed by the Plan.

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61	All Documents that support or relate to the City's contention, if it so contends, that it can satisfy its burden under 11 U.S.C. § 1129(a) as incorporated into Chapter 9 of the Bankruptcy Code.	No	Hale Decl: Ernst & Young.	Based on our review thus far, it does not appear that all responsive documents have been produced.	
62	All Documents that support or relate to the City's contention, if it so contends, that it can satisfy the requirements under 11 U.S.C. § 943(b).	No	Hale Decl: Not applicable.	Based on our review thus far, it does not appear that all responsive documents have been produced.	
63	All Documents concerning the impact on the feasibility of the Plan and creditor recoveries under the Plan in the event the full amounts of the State GRS Consideration and/or the State PFRS Consideration are not received.	No	Hale Decl: John Hill, James Edwards, James Naglick, Eric Higgs, David Whittaker, and Edward Keelean, but the City does not believe it has responsive, non-privileged documents.	Based on our review thus far, it does not appear that all responsive documents have been produced.	Relevant to feasibility.
64	All Documents relating to the treatment of Claims of Bond Insurers, including Documents relating to: (i) claims for principal and interest due under the applicable bond documents, whether by subrogation, assignment or otherwise; and (ii) direct claims for contractual reimbursement of charges, fees, costs, losses, liabilities and expenses incurred by the Bond Insurers in connection with their respective insurance policies, reimbursement agreements and applicable bond documents.	No	Hale Decl: Ken Buckfire; Jim Doak; Kyle Herman; Sanjay Marken.	Based on our review thus far, it does not appear that all responsive documents have been produced.	Relevant to every objection and factual issue raised by Bond Insurers.
65	All Documents constituting or reflecting Communications that relate to the preparation or drafting of and/or content contained in the Disclosure Statement or Plan.	No	Hale Decl: Conway MacKenzie; Ernst & Young; Ken Buckfire; Kyle Herman; Jim Doak; Sanjay Marken; Kevyn Orr; Sonya Mays; Stacy Fox; John Hill.	Based on our review thus far, it does not appear that all responsive documents have been produced.	Relevant to every objection and factual issue in the case.
66	All Documents constituting or reflecting Communications with City Officials that relate to the preparation or drafting of and/or content contained in the Disclosure Statement or Plan.	No	Hale Decl: Kevyn Orr; Sonya Mays; Stacy Fox; John Hill.	Based on our review thus far, it does not appear that all responsive documents have been produced.	Relevant to every objection and factual issue in the case.
67	All Documents that relate to any settlements referenced in the Disclosure Statement or Plan.	No	Hale Decl: Conway MacKenzie; Ernst & Young; Ken Buckfire;	Based on our review thus far, it does not appear that all responsive documents have been produced.	Relevant to assessing feasibility, including the City's ability to fulfill its deferred GRS UAAL obligations.

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			Kyle Herman; Jim Doak; Sanjay Marken; Kevyn Orr; Sonya Mays.		
68	All Documents that relate to any settlement, other than those referenced in the Disclosure Statement or Plan, that the City may enter prior to the confirmation of the Plan or as part of the Plan, including any analyses and projections of potential recovery by or against the City, and the City's estimated legal fees, in the absence of such settlements.	No	Hale Decl: Conway MacKenzie; Ernst & Young; Ken Buckfire; Kyle Herman; Jim Doak; Sanjay Marken; Kevyn Orr; Sonya Mays.	Based on our review thus far, it does not appear that all responsive documents have been produced.	Relevant to assessing feasibility, including the City's ability to fulfill its deferred GRS UAAL obligations.
69	All Documents relating to the Professional Fee Reserve, including the source and amount of funding, and the impact of any DWSD Transaction on the Professional Fee Reserve.	No	Hale Decl: Sanjay Marken; Jim Doak.	Based on our review thus far, it appears that no responsive documents were produced. A search for "Professional Fee Reserve" only yielded drafts of the Disclosure Statement and Plan.	Relevant to feasibility, witness bias.
70	All Documents relating to the GRS claims in the Disclosure Statement and Plan, including the amount of the claims, and their calculation (underlying assumptions and methods used in the calculation).	Yes	Hale Decl: Milliman (expert discovery; production pending); Data Room.	The Milliman production has a number of memoranda addressing: benefit modeling; assessments of pension obligation; unfunded liabilities; and liability reductions based on a variety of scenarios. It has some information that is responsive to this request. Based on our review thus far, it does not appear that all responsive documents have been produced, in part because the documents and data underlying the memoranda in the Milliman production have not been produced.	Relevant to issues related to the improper GRS UAAL prefunding, including determination of the UAAL; the allocation to DWSD; use of the DWSD funding during the pension-payment "Holiday" enjoyed by the rest of the City; future risks to the DWSD; and the impact of the payment on DWSD finances.
71	All Documents relating to the PFRS claims in the Disclosure Statement and Plan, including the amount of the claims, and their calculation (underlying assumptions and methods used in the calculation).	Yes	Hale Decl: Milliman (expert discovery; production pending); Data Room.	The Milliman production has a number of memoranda addressing: benefit modeling; assessments of pension obligation; unfunded liabilities; and liability reductions based on a variety of scenarios. It has some information that is responsive to this request.	
72	All Documents reflecting any update to the actuarial valuations performed by Gabriel Roeder Smith & Company ("Gabriel Roeder") for the PFRS and the GRS as of June 30, 2012, based on or using the methods, assumptions, and	Yes	Hale Decl: Milliman (expert discovery; production pending); Data Room.  Hale Email: "The City does not believe	Based on our review thus far, we have identified the Gabriel Roeder actuarial report from 2013, but it is unclear whether additional responsive documents reflecting an update in the actuarial valuations	Relevant to issues related to the improper GRS UAAL prefunding, including determination of the UAAL; the allocation to DWSD; use of the DWSD funding during the

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	procedures used by Gabriel Roeder.		responsive documents exist.”	reflected in the June 30, 2012 Gabriel Roeder Report have been produced.	pension-payment “Holiday” enjoyed by the rest of the City; future risks to the DWSD; and the impact of the payment on DWSD finances.
73	All Documents that reflect the estimated or actual current market value of PFRS and GRS assets.	No	Hale Decl: Available at <a href="http://www.rscd.org">www.rscd.org</a> ; Data Room.  Hale Email: “This information is in the Data Room, and has been produced. (e.g., POA00221847; POA00221542; POA00221580).”	The production appears to be incomplete. The most recent documents identified in the Hale Email are from March 2013. The GRS website has audit reports from 2013 that estimate the asset, but do not have valuations that are more recent.	Relevant to issues related to the improper GRS UAAL prefunding, including determination of the UAAL; the allocation to DWSD; use of the DWSD funding during the pension-payment “Holiday” enjoyed by the rest of the City; future risks to the DWSD; and the impact of the payment on DWSD finances.
74	All Documents that relate to the GRS Hybrid Pension Formula and the PFRS Hybrid Pension Formula, including Documents that reflect the analysis conducted to derive those formulas, and the figures and results such formulas may yield.	Yes	Hale Decl: Milliman (expert discovery; production pending).  Hale Email: “The forthcoming Milliman production will address this.”	The Milliman production has document regarding the hybrid replacement plan, but it appears that all responsive documents have not been produced, in part because the documents and data underlying the memoranda in the Milliman production have not been produced.	Relevant to issues related to the improper GRS UAAL prefunding, including determination of the UAAL; the allocation to DWSD; use of the DWSD funding during the pension-payment “Holiday” enjoyed by the rest of the City; future risks to the DWSD; and the impact of the payment on DWSD finances.
75	All Documents reflecting the City’s contributions to the PFRS and GRS pension plans from 2004 to the present	Yes	Hale Decl: Available at <a href="http://www.rscd.org">www.rscd.org</a> ; Data Room.  Hale Email: “The forthcoming ‘binder’ of Ernst & Young supporting material will address this.”	The Ernst and Young binder was not included in the 5/23 production.  The material on the GRS website is not detailed enough to show the allocation of expenses/liabilities to the Systems/City.	Relevant to issues related to the improper GRS UAAL prefunding, including determination of the UAAL; the allocation to DWSD; use of the DWSD funding during the pension-payment “Holiday” enjoyed by the rest of the City; future risks to the DWSD; and the impact of the payment on DWSD finances.
76	All Documents reflecting the City’s projected contributions to the PFRS and GRS pension plans through December 31, 2034 based on any actuarial assumption.	Yes	Hale Decl: Milliman (expert discovery; production pending);  Ernst & Young.  Hale Email: “The forthcoming Milliman production will address this.”	The Milliman production has a number of memoranda addressing: benefit modeling; assessments of pension obligation; unfunded liabilities; and liability reductions based on a variety of scenarios. Based on our review thus far, it does not appear that all responsive documents have been produced.	Relevant to issues related to the improper GRS UAAL prefunding, including determination of the UAAL; the allocation to DWSD; use of the DWSD funding during the pension-payment “Holiday” enjoyed by the rest of the City; future risks to the DWSD; and the impact of the payment on DWSD finances.
77	All Documents relating to any exit facility or post-confirmation financing, including all Documents relating to: (i) actual, potential or expected terms, cost, security for, and interest rate on the exit facility; (ii) the purpose or intended use of the exit facility funds; (iii) the selection process for the exit facility agent; (iv)	No	Hale Decl: Ken Buckfire; Jim Doak.  Hale Email: “With respect to Request 77 (exit financing), the City does not believe it has any documents relating to exit financing at this time.”	A few documents on exit financing have been produced (see, e.g., POA00027142 – Oct. 6, 2013 Engagement letter for Exit Financing from Barclays). Thus, contrary to the assertions in the Hale Email, there are documents in the City’s possession that are responsive to this request, and an	Relevant to evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates; demonstrating DWSD’s ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; assessing City’s

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	Communications with potential exit financing lenders; (v) requests for proposals sent to financial institutions or other potential lenders; and (vi) any research or analysis related to the City's need for exit financing			appropriate search should be made for such documents.	projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
78	All Documents relating to any financing that is not disclosed in the Plan or Disclosure Statement, including all Documents relating to (i) actual, potential or expected terms, cost, security for, and interest rate on the financing; (ii) the purpose or intended use of the funds; (iii) the selection process for obtaining the financing; (iv) Communications with potential financing lenders; (v) requests for proposals sent to financial institutions or other potential lenders; and (vi) any research or analysis related to the City's need for the financing.	Yes	Hale Decl: Ken Buckfire; Jim Doak.  Hale Email: "With respect to Request 78 (any financing not disclosed in the Plan/DS). The City is reviewing the files of its supplemental custodians for any responsive documents."	Limited documents have been produced regarding the DWSD issuance. Based on our review thus far, it does not appear that all responsive documents have been produced.	Relevant to evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates; demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
79	All Documents reflecting research or analysis related to the amount of Debt the City will have and will be able to support immediately following confirmation of the proposed Plan.	Yes	Hale Decl: Ken Buckfire Jim Doak; Ernst & Young.  Hale Email: "With respect to Request 79 (amount of debt the City will be able to support), the City believes this is addressed by the projections included with the Plan of Adjustment, and will be supported by the "binders" of Ernst & Young and Conway MacKenzie supporting materials that are forthcoming."	The Ernst & Young binders were not part of the 5/23 production. The Conway MacKenzie material in the 5/23 production consisted of spreadsheets on restructuring initiatives. Based on our review thus far, it does not appear that all responsive documents have been produced.	Relevant to feasibility; evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates (given threat of ongoing impairment to satisfy City needs); demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
80	All Documents reflecting research or analysis relating to the limits imposed by applicable law on the City's ability to incur debt.	No	Hale Decl: Publicly Available (Declaration of Kevyn Orr); Data Room.	Based on our review thus far, it does not appear that all responsive documents have been produced.	Relevant to feasibility; evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates (given threat of ongoing impairment to satisfy City needs); demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
81	All Documents reflecting the nature and amount of known or anticipated administrative claims.	No	Hale Decl: Ernst & Young.	Based on our review thus far, it does not appear that all responsive documents have been produced.	Relevant to feasibility.
82	All Documents relating to interfund loans,	No	Hale Decl: Ernst & Young;	Based on our review thus far, it does not	Relevant to feasibility; evaluating

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	balances or deferrals, including all Documents that reflect: (i) the transfers that gave rise to the loans or deferrals; (ii) the conditions or terms of the loans or deferrals; (iii) the dates of the loans or deferrals; (iv) the purposes of the loans or deferrals; (v) any methods or policies governing or applying to the City's repayment of the loaned or deferred funds to their original fund; (vi) the proposed treatment of the loans or deferrals under the Plan; and (vii) any research or analysis regarding the treatment of the loans or deferrals, their legality or their potential cancellation or invalidation.		John Hill; John Naglick; Rick Drumb.	appear that all responsive documents have been produced.	DWSD finances, creditworthiness and appropriate cramdown interest rates (given threat of ongoing impairment to satisfy City needs); demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
83	All Documents reflecting research or analysis related to any the City's efforts to reduce its labor costs from January 1, 2009 to the present, whether implemented, considered or proposed.	No	Hale Decl: Conway MacKenzie; Ernst & Young.	Based on our review thus far, it does not appear that all responsive documents have been produced.	Relevant to feasibility; evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates (given threat of ongoing impairment to satisfy City needs); demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
84	All Documents that reflect any research or analysis conducted by or for the City related to any operational restructuring plans, whether implemented, considered, or proposed, including the costs of implementing such plans and the actual and projected resulting savings.	No	Hale Decl: Conway MacKenzie.	Based on our review thus far, it does not appear that all responsive documents have been produced.	Relevant to feasibility; evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates (given threat of ongoing impairment to satisfy City needs); demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
85	All Documents analyzing the deferral of any of the spending proposals contemplated by the City's June 14, 2013 Proposal to Creditors.	No	Hale Decl: Conway MacKenzie; Ernst & Young.	Based on our review thus far, it does not appear that all responsive documents have been produced.	Relevant to feasibility; evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates (given threat of ongoing impairment to satisfy City needs); demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; assessing City's

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					projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
86	All Documents that relate to expense reduction efforts undertaken since the Petition Date or planned by the City for the future.	No	Hale Decl: Conway MacKenzie; Ernst & Young.	Based on our review thus far, it does not appear that all responsive documents have been produced.	Relevant to feasibility; evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates (given threat of ongoing impairment to satisfy City needs); demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
87	All Documents that reflect any research or analysis related to any initiatives to improve the City's collection of taxes, fines, or user fees, and/or to decrease the delinquency rates applicable to such collection.	No	Hale Decl: Conway MacKenzie.	Based on our review thus far, it does not appear that all responsive documents have been produced.	Relevant to feasibility; evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates (given threat of ongoing impairment to satisfy City needs); demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
88	All Documents that reflect any research or analysis related to any component of the tax burden on the City's residents in comparison to (i) surrounding areas or (ii) cities of comparable size.	No	Hale Decl: Data Room.	Based on our review thus far, it does not appear that all responsive documents have been produced.	Relevant to feasibility; evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates (given threat of ongoing impairment to satisfy City needs); demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
89	All Documents that reflect any research or analysis related to the effects of tax changes enacted from January 1, 2009 to the present, including the effect of the tax changes on the	No	Hale Decl: Conway MacKenzie.	Based on our review thus far, it does not appear that all responsive documents have been produced.	Relevant to feasibility; evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates (given threat of ongoing

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	City's economic growth or revenues.				impairment to satisfy City needs); demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
90	All Documents that reflect any research or analysis conducted by or for the City related to its ability (or inability) to raise additional revenue through increases of existing taxes, assessments, or user fees; the levying of new taxes, assessments, user fees; or otherwise.	No	Hale Decl: Publicly Available (Declaration of Kevyn Orr); Data Room.	Based on our review thus far, it does not appear that all responsive documents have been produced.	Relevant to feasibility; evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates (given threat of ongoing impairment to satisfy City needs); demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
91	All Documents that reflect the calculations or determinations of growth rates relevant to the income tax revenue projections included in the most recent Ten-Year Summary of Restructuring Initiatives, including all Documents supporting any assumptions included in the Ten-Year Summary as to: (i) the City's population growth; (ii) employment in the City and its allocation between residents and non-residents; and (iii) average wage assumptions.	No	Hale Decl: Ernst & Young.	Based on our review thus far, it does not appear that all responsive documents have been produced.	Relevant to feasibility; evaluating DWSD finances, creditworthiness and appropriate cramdown interest rates (given threat of ongoing impairment to satisfy City needs); demonstrating DWSD's ability to pay Bonds in full, without impairment, if Chapter 9 bankruptcy is dismissed; assessing City's projections for the Systems; and evaluating impact of the proposed GRS UAAL prefunding on the DWSD's finances.
92	All Documents that relate to claims that is subject to a Release or Exculpation in the Plan, including Documents that relate to: (i) investigations into such claims; (ii) the potential liability to the City of any person or entity that would be entitled to Releases and Exculpations as proposed by the Plan; (iii) the potential liability to the City's creditors of any person or entity that would be entitled to Releases and Exculpations as proposed by the Plan; and (iv) any contribution to the City or to the City's debt adjustment efforts by any party to be provided a Release or Exculpation as proposed by the Plan.	No	Hale Decl: Breadth of request likely returned responsive documents from the files of custodians too numerous to list.	Based on our review thus far, it does not appear that all responsive documents have been produced.	Relevant to assessing proposed third-party releases proposed under the Plan.